

UNEMPLOYMENT COMPENSATION COMMISSION

TRENTON, NEW JERSEY

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HAROLD G. HOFFMAN, EXECUTIVE DIRECTOR

October 22, 1940

Newark Eagles Baseball Club
c/o Effa Manley
55 Somerset Street
Newark, New Jersey

Dear Sirs:

In yours of October 19 you state that you have been paying workmen's compensation to an employee and ask whether or not you should pay unemployment compensation contributions on the amounts so paid.

You are advised that no contributions are due to this Commission with respect to those payments for the reason that such payments do not represent remuneration for services rendered but, rather, compensation for physical disability suffered. This Commission collects only on that remuneration paid to an employee for services rendered or to be rendered.

I, of course, cannot advise you as to your liability with respect to these payments under Title VIII of the Social Security Act. The rulings of the Bureau of Internal Revenue and our rulings have not always been in agreement on such matters. To be correctly advised you should address your inquiry to Field Office, Bureau of Old-Age Insurance, 436 Federal Building, Newark.

Sincerely,

A handwritten signature in dark ink, appearing to read "Harold G. Hoffman", is written over the typed name "Executive Director".

Executive Director

HGH:CMB